

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In Re:

Chapter 11 Case No:

MOTORS LIQUIDATION COMPANY, et al  
F/k/a General Motors Corp., et al.

09-50026(REG)

(Jointly Administered)

Debtors.  
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**ATLAS TECHNOLOGIES INC.'S RESPONSE TO THE DEBTOR'S  
OMNIBUS OBJECTION TO CLAIMS**

Now Comes Claimant, Atlas Technologies, Inc., by and through its attorneys, and for its response to the Debtor's 258th Omnibus Motion, states as follows:

1. Pursuant to this Court's order regarding the filing of proof of claims and objections thereto in these jointly administered chapter 11 cases, Atlas filed its proof of claim with this court on or about November 27, 2009, indicating that its claim was for regarding the nonpayment of purchase orders and or additional work requested by the Debtor or its predecessor in interest, General Motors Corporation.
2. The proof of claim filed by Atlas was filed in a timely manner, and contains all proper documentation to pursue this claim. Atlas has set forth its claim for \$1,493,750.00, which has been a matter of record in this matter for the last two years.
3. This Omnibus motion includes Atlas as one of the listed creditors noted in the motion as claim number 60044. Pursuant to this Omnibus objection to claims, the debtor has moved to disallow and expunge this claim, but fails to provide any basis for dismissal other than a vague suggestion that Atlas has failed to provide supporting documentation. In point of fact, Atlas has provided all the necessary documentation to support its claim in this matter. Attached hereto as exhibit A is a copy of the proof of claim with the supporting invoices and contract documents for the equipment that Atlas provided. These invoices have been unpaid as verified in the proof of claim. Atlas is clearly entitled to recovery in this matter.
4. This debtor has brought a motion to dismiss an entirely valid claim in the hope that Atlas would not respond. A ruling that Plaintiff has failed to state a claim under 12(b)(6), for example, may be granted only in extraordinary circumstances. *United States v. City of Redwood City*, 640 F.2d 963, 966 (9th Cir. 1981). Rule 8(a)(2) requires "a short and plain statement of the claim showing that the pleader is entitled to relief". The party bringing a 12(b)(6) motion has the burden to show that Rule 8(a)(2) has not been met. *Kehr Packages, Inc. v. Fidelcor, Inc.*, 926 F.2d 1406, 1409 (3rd Cir. 1991) The court's role at the 12(b)(6) stage is not to evaluate the strength or weakness of claims. *Jacobson v. Hughes Aircraft Co.* (9th Cir. 1997) 105 F.3d 1288, 1292. A Plaintiff's brief may always be used "to clarify allegations in her complaint whose

meaning is unclear," *Pegram v. Herdrich* (2000) 530 U.S. 211, 230, fn. 10.

5. This Debtor's objection is without support and is simply erroneous as to Atlas. It merely relates to the proof of claim, which was properly filed and more than adequately supported with the necessary documents to show the amounts due and owing from GM to Atlas.

WHEREFORE, for any and all these reasons, this 258th Omnibus objection insofar as it applies to ATLAS TECHNOLOGIES, INC., should be denied in its entirety, with the Court costs and disbursements of this matter.

Dated: December 12, 2011

Yours, etc.,

LASKY & STEINBERG, P.C.

By: 

BARRY M. LASKY, ESQ. (BML-9370)

Attorney for ATLAS

TECHNOLOGIES, INC., Claimant

Under Filed Claim No.: 60044

Motors Liquidation Company

595 Stewart Avenue, Suite 410

Garden City, N.Y. 11530


(516) 227-0808

(516) 745-0769 - Fax

**Exhibit “A”**



**Periods for processing fraudulent claims:** Limit of up to \$500,000 in improvements for up to 5 years, or both. (H.R. 352 and 357)

 <b>ATLAS TECHNOLOGIES</b>		<b>GM - Spring Hill</b> <b>AQas Job # L081</b> <b>General Motors Front of Line System</b>	
<b>Item Number</b>	<b>ORIGINAL DESCRIPTION</b>	<b>FINAL DESCRIPTION</b>	<b>COST OWNED BY GM</b>
1	Provide dual small hydraulic power units for pallet carts	Provided one common oversized power unit for pallet cart control with additional accessories required due to the oversizing	\$12,497
2	Provide Atlas standard lift tables and drives on pallet carts	Provided custom designed low pressure lift tables and custom designed drives that were based on AASX components and design concepts	\$37,523
3	Provide standard air knives on transfer assemblies	Provide air knives utilized on AASX transfer assemblies to match components	\$8,230
4	Provide standard air compressor or booster	Purchased Kansas air booster to match AASX spare parts criteria	\$5,740
5	Provide single MPS zone	Multiple MPS zones were established increasing the complexity and cost in the system	\$8,760
6	TABRA not purchased in order	Many areas of the system were analyzed with respect to the AASX design	\$6,250
7	Select competitive sound enclosure manufacturer	GM accelerated the use of FAIST same supplier as AASX	\$37,560
8	Add an electrical panel on balcony	New global specifications and access points in the balcony required a panel that was different than AASX	\$7,094
9	Provide spare parts commonality where feasible	Commonality with AASX system created conflict in CCRW global specifications	\$81,750
10	Provide spare parts commonality to AASX gantry where feasible	Unlike spare parts common to AASX	\$5,901
11	Anticipation of one week intervals for mechanical and controls approvals	Mechanical and controls approvals stretched to six months. Month 10 design. Mechanical design schedule was released for completion at 11 weeks. Controls hardware design schedule at 12 weeks	\$27,570
12	Quoted normal design build delivery schedule and purchasing process	Schedule was delayed nearly 3 months causing components to be designed and purchased without advance cost estimates	\$708,914
13	Quoted normal design build delivery schedule and work being done internally	Schedule was delayed nearly 3 months causing a significant amount of overtime and outsourced work at significantly higher costs than Atlas internal costs	\$258,796
14	Supply single safety harness tie-off for maintenance of gantry	Design was built safety driven safety harness and hoist system for maintenance personnel	\$12,490
15	Provide one cabinet between the two gantries for maintenance personnel	Four cabinets were included providing total maintenance space from balcony	\$24,860
16	Provide full assembly and detail drawings of AASX system and AEC centering station for reference	Detail drawings not received. All electronic drawings in 2-D format	\$31,380
17	Provide responder similar in design to the AASX system	Additional concept and design research placed into responder	\$5,866
18	Provide dual gantry system	Provided single more efficient dual gantry system	\$57,633
19	Emulate the existing AEC centering station design	AEC design was altered significantly	\$112,848
20	Provide standard transfer magnet mounting assemblies	Transfer assemblies provided are also interchangeable with the new B2 line	\$87,470
21	Provide clock shift capabilities on conveyor #1	Motor screws had to be increased to provide spare parts commonality on system	\$6,128
22	Provide standard bearing types on conveyor #2 and centering station	THK bearings were supplied providing consistency with AASX	\$12,677
23	Provide spare cables and hoses for gantry	Additional cables and hoses supplied in addition to both gantries	\$6,210
24	Supply standard magnetic conveyors on conv #1, conv #2, and centering station	Conveyor lanes with upgraded design and material characteristics were supplied	\$37,466
25	Provide photoeyes in centering station	Full photoeyes and controller provided to meet AASX spare parts commonality	\$6,122
26	Provide bearing assemblies similar to AEC centering station	Current design is rated for 15 million cycles and created a need for increased mounting space	\$56,200
27	Provide trim stops similar to AASX design	Disappearing trim stops now provided. Not available on AASX system	\$31,498
28	Provide standard powder as of AASX, AEC, and GM-F1 systems	Single line stops supplied	\$73,800
29	Provide AEC design lateral line adjustments	L26 adjustments have been significantly upgraded	\$24,567
30	Provide detector similar in design to the AASX system	New 30 part requirement created additional engineering efforts for proper functionality	\$97,922
31	Provide dual gantry system utilizing TDCS drives	Global system was analyzed for spare parts commonality	\$12,477
32	Provide a sound enclosure with visibility of the system in operation	Numerous windows were included whenever possible in every sound panel	\$25,172
33	Build front of line utilizing heavy duty tubing in framework	Extra heavy duty framework was provided as in AASX system	\$24,156
34	Emulate AEC centering station design	Design was altered due to multiple references in 3D, beam, requirement, and increased component life specifications	INCL ABOVE
35	Follow GACCL component usage criteria	GACCL components were utilized whenever possible	\$12,677
36	Create a general arrangement drawing in 3-D solids	Drawing was created per application, but has become extremely large	\$10,764
37	Provide transfer magnets with horizontal motion to and from the stack of blanks positioned in deck area	Horizontal motion provided including a magnet vertical overhead guide assembly typical of the AASX system	\$29,888
38	Provide transfer magnets with horizontal motion to and from the stack of blanks positioned in deck area	Horizontal motion provided including a magnet horizontal spring loaded overhead guide assembly typical of the AASX system	\$32,978
39	Provide conveyor size adjust capability on conv #2 as referenced on the AEC design	A robust THK bearing and ball screw design is provided given from the lateral conveyor lane adjustments on the centering station	\$49,677
40	Emulate the AEC centering station design as related to the SIF operator's interaction with the centering station	Collision was witnessed between the SIF and AEC centering station creating a need to reevaluate the interaction between each during production and tooling changeover	\$11,877
41	Provide balcony for access to and viewing of the gantry during operation and maintenance	Balcony designed to fulfill the requirement	\$19,877
42	Provide a double shaft detector on both gantry heads	A cylinder driven assembly was included in the design	\$8,510
<b>Totals</b>			<b>\$1,493,789</b>

**LASKY & STEINBERG, P.C.**

**ATTORNEYS AND COUNSELORS AT LAW**

**BARRY M. LASKY**  
**SCOTT L. STEINBERG\***

**MERRILL KHAMAN**  
**STEPHEN BILKIS & ASSOCIATES**  
**OF COUNSEL**

**\*ADMITTED IN NY & MA**

**595 STEWART AVENUE**  
**SUITE 410**  
**GARDEN CITY, N.Y. 11530**  
**TEL (516) 227-0808**  
**FAX (516) 745-0769**

November 25, 2009

**VIA OVERNIGHT MAIL**

The Garden City Group, Inc  
Attn Motors Liquidation Company  
5151 Blazer Parkway, Suite A  
Dublin, Ohio 43017

United States Bankruptcy Court  
One Bowling Green, Room 534  
New York, N Y 10004

**VIA FIRST CLASS MAIL**

The Garden City Group, Inc  
Attn Motors Liquidation Company  
P O Box 9386  
Dublin, Ohio 43017-4286

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Adam C. Rogoff, Esq  
Gregory G. Plotko, Esq

The Office of the United States Trustee  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, N Y 10004

**Re: In Re: Motors Liquidation Company, et al.,**  
**d/b/a General Motors Corp., et al.**  
**United States Bankruptcy Court**  
**Southern District of New York**  
**Chapter 11**  
**Case No.: 09-50026(REG)**

Gentlemen

On behalf of our client, Atlas Technologies, Inc., located at 3100 Copper Road, Fenton, MI 48430, we are hereby filing a Proof of Claim for \$1,493,000.00 due to the client as of June 1, 2009. Atlas Technologies, Inc., also has a secured claim in excess of \$1,500,000.00 pursuant to the Michigan Special Tools Lien and Mold Lien Acts.



**LASKY & STEINBERG, P.C.**

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Kindly acknowledge receipt of the Proof of Claim by stamping a copy of this letter and returning same in the self-addressed stamped envelope provided

The original of the Claim has been filed with The Garden City Group, Inc., Attn: Motors Liquidation Company Claims Processing, 5151 Blazer Parkway, Suite A, Dublin, Ohio 43017. All of the other addressees included in the caption of this letter have received a copy of the Proof of Claim by regular mail.

Should anyone have any questions with regard to the foregoing, please contact the undersigned immediately.

Very truly yours,

LASKY & STEINBERG, P.C.

By

  
BARRY M. LASKY

BML:ls  
Enclosures

THE FOREGOING IS ACKNOWLEDGED  
AND RECEIVED

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**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK)

) ss.:

COUNTY OF NASSAU )

LISA STALLONE, being duly sworn, deposes and says, that deponent is not a party to the within action, is over 18 years of age and resides at Nassau County, New York.

That on the 13<sup>th</sup> day of December, 2011 deponent served the within **OMNIBUS OBJECTION TO CLAIMS ON BEHALF OF ATLAS TECHNOLOGIES, INC.** upon:

**TO: SEE ATTACHED LIST**

in this action, designated by said for that purpose(s) by depositing a true copy of same via mail and enclosed in a post-paid properly addressed wrapper, in a post office-official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

  
\_\_\_\_\_  
LISA STALLONE

Sworn to before me this  
13<sup>th</sup> day of December, 2011.

  
\_\_\_\_\_  
NOTARY PUBLIC

BARRY M. LASKY  
Notary Public, State of New York  
No. 02LA4500977  
Qualified in Nassau County  
Commission Expires July 31, 20 13



(i) Dickstein Shapiro, LLP, attorneys for the CUC Trust, 1633 Broadway, New York, New York, 10019-6708 (Attn: Barry N. Seidel, Esq., and Stefanie Birbrower Greer, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii)

Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. MacLay, Esq.); (xi) Stutzman, Bromberg, Esserman & Plika, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); (xii) Gibson, Dunn & Crutcher LLP, attorneys for Wilmington Trust Company as GUC Trust Administrator and for Wilmington Trust Company as Avoidance Action Trust Administrator, 200 Park Avenue, 4th Floor, New York, New York 10166 (Attn: Keith Martorana, Esq.); (xiii) FTI Consulting, as the GUC Trust Monitor and as the Avoidance Action Trust Monitor, One Atlantic Center, 1201 West Peachtree Street, Suite 500, Atlanta, Georgia 30309 (Attn: Anna Phillips); (xiv) Crowell & Moring LLP, attorneys for the Revitalizing Auto Communities Environmental Response Trust, 590 Madison Avenue, 19th Floor, New York, New York 10022-2524 (Attn: Michael V. Blumenthal, Esq.); and (xv) Kirk P. Watson, Esq., as the Asbestos Trust Administrator, 3301 Woodlawn Boulevard, Austin, Texas 78703